



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0359-46384823

**16 Gallatin County**

**0359 Cottonwood Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Sharon Roe **Phone #:** (406) 282-7620

(Signature)

(Date)

**Chair, Board of Trustees:** Stephen Michaud

(Signature)

(Date)

**County Superintendant** Laura Axtman

(Signature)

(Date)

## Software

Accounting Package: Quickbooks

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0359-46384823

**16 Gallatin County**

**0359 Cottonwood Elem**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
104	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
105	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
111	Donations	LOCAL		
112	Meehan Grant	LOCAL		
316	Services for Significant Needs Students	STATE		State
513	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
514	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0359-46384823

**16 Gallatin County**

**0359 Cottonwood Elem**

## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	26,220.94	805.80		
02	Taxes Receivable - Real and Personal (120-149)	1,179.67			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	27,400.61	805.80		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	171.86			
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	171.86			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	1,179.67			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	6,739.50			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	19,309.58	805.80		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	26,049.08	805.80		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	27,400.61	805.80		

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0359-46384823

**16 Gallatin County**

**0359 Cottonwood Elem**

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	43.20	5,211.50	2,380.25	
02	Taxes Receivable - Real and Personal (120-149)	181.91			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			2,448.14	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	225.11	5,211.50	4,828.39	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	181.91			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	43.20	5,211.50	4,828.39	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	43.20	5,211.50	4,828.39	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	225.11	5,211.50	4,828.39	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0359-46384823

**16 Gallatin County**

**0359 Cottonwood Elem**

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0359-46384823

**16 Gallatin County**

**0359 Cottonwood Elem**

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0359-46384823

**16 Gallatin County**

**0359 Cottonwood Elem**

## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	550.66	234.69		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	550.66	234.69		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	550.66	234.69		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	550.66	234.69		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	550.66	234.69		

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0359-46384823

**16 Gallatin County**

**0359 Cottonwood Elem**

## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0359-46384823

**16 Gallatin County**

**0359 Cottonwood Elem**

## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0359-46384823

**16 Gallatin County**

**0359 Cottonwood Elem**

## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0359-46384823

**16 Gallatin County**

**0359 Cottonwood Elem**

## Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0359-46384823

**16 Gallatin County**

**0359 Cottonwood Elem**

## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		8,663.59		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		8,663.59		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		8,663.59		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>		8,663.59		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		8,663.59		



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0359-46384823

**16 Gallatin County**

**0359 Cottonwood Elem**

## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0359-46384823

**16 Gallatin County**

**0359 Cottonwood Elem**

## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0359-46384823

**16 Gallatin County**

**0359 Cottonwood Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	34,821.90	24,448.68
1114	District Levy - Pers Prop/Mobile Homes	116.75	490.82
1190	Penalties and Interest on Taxes	76.09	116.92
1310	Individual Tuition	13,467.46	9,626.80
1510	Interest Earnings	293.22	325.41
3110	Direct State Aid	71,585.89	74,921.58
3111	Quality Educator	3,370.54	3,611.08
3113	Indian Education For All	469.20	459.36
3115	State Spec Ed Allowable Cost Pymt to Districts	3,501.75	2,872.80
3116	Data For Achievement	345.00	440.00
3118	Natural Resource Development	510.13	841.11
3120	State Guaranteed Tax Base Aid	24,460.68	13,478.40
3444	State School Block Grant	4,680.27	4,680.27
3446	SB96 Block Grant Reimbursement	345.16	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>158,044.04</b>	<b>136,313.23</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	81,806.00	81,078.50	
			2XX Personal Services - Employee Benefits	15,437.08	16,509.15	
			3XX Purchased Professional and Technical Services	1,471.20	680.00	
			4XX Purchased Property Services	0.00	362.00	
			5XX Other Purchased Services	0.00	765.60	
			6XX Supplies and Materials	1,472.73	2,614.03	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	3,485.17	2,945.00	
			3XX Purchased Professional and Technical Services	0.00	67.00	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	2,677.00	2,122.50	
			6XX Supplies and Materials	90.48	0.00	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	5,000.00	4,770.00	
			3XX Purchased Professional and Technical Services	222.77	0.00	
			5XX Other Purchased Services	3,691.70	3,151.39	
			6XX Supplies and Materials	308.44	146.61	
			810 Dues and Fees	346.00	700.50	



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0359-46384823

**16 Gallatin County**

**0359 Cottonwood Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	3,629.75	3,332.34	
		3XX	Purchased Professional and Technical Services	0.00	9,435.00	
		4XX	Purchased Property Services	3,472.26	3,165.12	
		5XX	Other Purchased Services	3,316.27	3,307.40	
		6XX	Supplies and Materials	478.82	1,233.07	
	280 Special Education - Local and State					
		1XXX Instruction				
		1XX	Personal Services - Salaries	0.00	786.50	
		6XX	Supplies and Materials	0.00	617.96	
		4XXX Facilities Acquisition and Construction Services				
		7XX	Property and Equipment Acquisition	0.00	783.33	
		62XX Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives	5,348.00	19,409.00	
	316 Data For Achievement					
		25XX Support Services - Business				
		3XX	Purchased Professional and Technical Services	0.00	440.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				132,253.67	158,422.00	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					41,418.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					136,313.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					158,422.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	6,739.50	Less Last Year	0.00	(4b)	6,739.50	
					6,739.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					26,049.08	(5)





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0359-46384823

**16 Gallatin County**

**0359 Cottonwood Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1114 District Levy - Pers Prop/Mobile Homes	0.24	0.00
	1510 Interest Earnings	6.10	6.77
	3444 State School Block Grant	4.02	4.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>10.36</b>	<b>10.79</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						795.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10.79 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						805.80 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0359-46384823

**16 Gallatin County**

**0359 Cottonwood Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	3,316.28	3,670.64
	1114 District Levy - Pers Prop/Mobile Homes	18.56	57.90
	1190 Penalties and Interest on Taxes	8.02	14.17
	1510 Interest Earnings	6.88	5.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>3,349.74</u>	<u>3,747.84</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		3,733.00	3,721.60
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>3,733.00</u>	<u>3,721.60</u>

### Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance						16.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,747.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,721.60	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						43.20	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0359-46384823

16 Gallatin County

0359 Cottonwood Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 14
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	17.90	38.50	
	2240 County Retirement Distribution	19,961.91	15,002.10	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		19,979.81	15,040.60	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	14,718.20	14,929.00
	280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	952.00	2,422.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				15,670.20	17,351.00

Schedule Of Changes Worksheet					Fund Code 14
Beginning Fund Balance					7,521.90 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,040.60 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					17,351.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,211.50 (5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0359-46384823

16 Gallatin County

0359 Cottonwood Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
<b>104</b>	<b>Title II, Part A, Teacher/Principal Train/Recruit</b>	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	867.00
<b>105</b>	<b>Title II, Part A, Teacher/Principal Train/Recruit</b>	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	465.00
<b>111</b>	<b>Donations</b>	
	1920 Contributions/Donations from Private Sources	136.61
<b>316</b>	<b>Services for Significant Needs Students</b>	
	3610 Services for Significant Needs Students	23,649.00
<b>513</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,870.28
<b>514</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,641.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>39,629.42</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
<b>104</b>	<b>Title II, Part A, Teacher/Principal Train/Recruit</b>				
	<b>430</b>	<b>Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			5XX Other Purchased Services		867.00
			<b>104 Subtotal</b>		867.00
<b>105</b>	<b>Title II, Part A, Teacher/Principal Train/Recruit</b>				
	<b>430</b>	<b>Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			5XX Other Purchased Services		465.00
			<b>105 Subtotal</b>		465.00
<b>112</b>	<b>Meehan Grant</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			3XX Purchased Professional and Technical Services		210.00
			<b>112 Subtotal</b>		210.00
<b>316</b>	<b>Services for Significant Needs Students</b>				
	<b>361</b>	<b>Services for Significant Needs Students</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries		14,969.38
			2XX Personal Services - Employee Benefits		2,342.20
			4XX Purchased Property Services		1,105.00
			6XX Supplies and Materials		1,000.00



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0359-46384823

**16 Gallatin County**

**0359 Cottonwood Elem**

## Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>		
			7XX Property and Equipment Acquisition		4,232.42
			<b>316 Subtotal</b>		23,649.00
<b>513</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>				
	<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>				
		<b>1XXX</b>	<b>Instruction</b>		
			3XX Purchased Professional and Technical Services		2,400.00
			6XX Supplies and Materials		2,470.28
			<b>513 Subtotal</b>		4,870.28
<b>514</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>				
	<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>				
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries		2,846.08
			2XX Personal Services - Employee Benefits		250.18
			3XX Purchased Professional and Technical Services		6,059.75
			5XX Other Purchased Services		268.13
			6XX Supplies and Materials		217.39
			<b>514 Subtotal</b>		9,641.53
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					39,702.81

## Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	4,901.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	39,629.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	39,702.81	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,828.39	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
104 Title II, Part A, Teacher/Principal Train/Recruit	867.00	867.00	0.00
105 Title II, Part A, Teacher/Principal Train/Recruit	465.00	465.00	0.00
111 Donations	136.61	0.00	136.61
112 Meehan Grant	0.00	210.00	-210.00
316 Services for Significant Needs Students	23,649.00	23,649.00	0.00
513 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	4,870.28	4,870.28	0.00



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0359-46384823

**16 Gallatin County**

**0359 Cottonwood Elem**

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
514 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	9,641.53	9,641.53	0.00
<b>Total</b>	<b>39,629.42</b>	<b>39,702.81</b>	<b>-73.39</b>



# Trustees' Financial Summary

FY2015-16

Submit ID: 0359-46384823

16 Gallatin County

0359 Cottonwood Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.63	4.35
	3281 State Technology Aid	160.19	160.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		163.82	165.24

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
		6XX Supplies and Materials		0.00	99.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	99.99

### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	485.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	165.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	99.99	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	550.66	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0359-46384823

**16 Gallatin County**

**0359 Cottonwood Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.88	1.17
	3445 State Combined Fund School Block Grant	112.31	112.31
	3447 SB96 Combined Block Grant Reimbursement	6.08	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>119.27</b>	<b>113.48</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	121.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	113.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	234.69	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0359-46384823

**16 Gallatin County**

**0359 Cottonwood Elem**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	44,927.00	49,352.09
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	219.95	291.06
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	3,472.26	3,000.12
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	5,015.75
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	4,984.20	3,721.60
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2015-16

Submit ID: 0359-46384823

16 Gallatin County

0359 Cottonwood Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	2,872.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	2,872.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	957.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	4,136.83
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	20,813.46
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

FY2015-16

Submit ID: 0359-46384823

16 Gallatin County

0359 Cottonwood Elem

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	786.50	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	617.96	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	19,409.00	0.00	0.00	0.00	0.00
<b>Totals</b>			20,813.46	0.00	0.00	0.00	0.00

20,813.46

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0359-46384823

**16 Gallatin County**

**0359 Cottonwood Elem**



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0359-46384823

**16 Gallatin County**

**0359 Cottonwood Elem**



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0359-46384823

**16 Gallatin County**

**0359 Cottonwood Elem**

## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - TRS	97,520.00	7,159.00	0.00	104,679.00